

EXHIBIT D**PROPOSED Plan Distributions and PROJECTED Disposable Income**

Top Line Granite Design
Inc. -Chapter 11 Plan of
Reorganization

**PROPOSED
PAYMENTS
PURSUANT TO PLAN:**

Subchapter V trustee professional fees (estimate)	\$17,500.00
Debtor's counsel professional fee claims (estimate)	(not including \$250,000.00 expenses)
Other administrative expense claims	\$250,000.00 (estimate)
Priority / Tax Claim (real estate tax)	\$40,000.00 (prepetition)
Priority/ Tax Claim (MA DOR)	(not including \$102,000.00 interest)
Other Priority Claims (if any) (Class 1)	\$
DIP Financing Loan (Class 2)	\$
<i>Debt service payments (prepetition secured loans):</i>	
Enterprise Line of Credit (Class 3)	\$23,000
Avidia Equipment Loan (Class 4)	\$1,086,862
Avidia Inventory Loan (Class 5)	\$1,489,414
FCB Equipment Loan (Class 6)	\$150,000
SBA EIDL Loan (Class 7)	\$500,000 (if not undersecured)
Other Secured Loans (Class 8)	\$308,924 \$4,217,700

**PROJECTED
DISPOSABLE INCOME:**

Potential projected Net Cash Flow / Disposable Income (from EXHIBIT B)

2022	\$0.00
2023	\$0.00
2024	\$0.00
2025	\$0.00
2026	\$0.00
2027	<u>\$123,000.00</u>
	\$123,000.00

General Unsecured Claims
(from EXHIBIT C) (Class
10)

General Unsecured Claims (without cash advance lenders and insider claims) :	\$2,089,213.00 (estimated before claims objection process and any deficiency claims)
Cash advance lenders (from Class 9)	<u>\$1,141,614.73</u> \$3,230,827.73
Insider claims	\$4,779,657.00 (scheduled amount)
TOTAL	\$8,010,484.73

Estimated potential
recovery to General
Unsecured Claims

Plan disposable income \$0 (if 3 year plan)

Subject to potential recovery from proceeds of potential litigation/ avoidance actions, if any.